

IN THE TENNESSEE REGULATORY AUTHORITY

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PETITION OF CHATTANOOGA GAS)
COMPANY, NASHVILLE GAS COMPANY,)
A DIVISION OF PIEDMONT NATURAL GAS)
COMPANY, AND ATMOS ENERGY)
CORPORATION, FOR A DECLARATORY)
RULING REGARDING THE COLLECTIBILITY)
OF THE GAS COSTS PORTION OF)
UNCOLLECTIBLE ACCOUNTS UNDER THE)
PURCHASE GAS ADJUSTMENT ("PGA") RULES)

T.R.A. DOCKET ROOM

DOCKET NO. 03-00209

**FIRST DATA REQUESTS OF ATMOS ENERGY CORPORATION TO
THE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Atmos Energy Corporation hereby submits the following data requests to the
Consumer Advocate and Protection Division of the Attorney General's office.

1. Please state all facts, reasoning, and legal authority which support your position that the Purchase Gas Adjustment ("PGA") rule does not allow recovery of uncollectible accounts as part of the "cost of gas" as alleged in Paragraph 3 of your Petition to Intervene.
2. Is it your position that inclusion of the gas cost portion of the uncollectible accounts in the PGA also requires inclusion of forfeited discounts in the PGA and the Annual Cost Adjustment ("ACA")? If so, please state all facts, reasoning, and legal authority which support your position.
3. Is it your position that inclusion of the gas cost portion of the uncollectible accounts in the PGA requires a change in the ACA? If so, please state all facts, reasoning, and legal authority which support your position, and also identify the change you contend is necessary.
4. What is the relationship between forfeited discounts and an uncollectible account that is written off?
5. What is your definition of "forfeited discounts?"

6. Is there an identifiable gas cost component of forfeited discounts? If so, what is that component?
7. What is the relationship between interest calculated on the deferred gas cost account balance each month and forfeited discounts, which is a form of interest charged on a customer's outstanding account balance?
8. What is your interpretation of the "intent" of the PGA Rule, as stated in 1220-4-7-.02(1), when it states that they are "intended to permit the company to recover, in timely fashion, the total cost of gas purchased for delivery to its customers and to assure that the company does not over-collect or under-collect Gas Costs from its customers?"
9. Please explain your interpretation of the meaning of "recovery of gas costs" as referred to in the PGA Rules.
10. Based on your Issue #3, identify the part of the definition of the ACA that would require a change to allow the inclusion of the gas cost portion of uncollectible accounts to be included under the PGA Rule.
11. Please identify all experts you intend to call to testify in this matter, and with respect to each expert, provide the same information and/or documents that you request in your first data requests to the Petitioners, Data Requests Nos. 18-24.

BAKER, DONELSON, BEARMAN,
CALDWELL & BERKOWITZ

By: 

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CERTIFICATE OF SERVICE

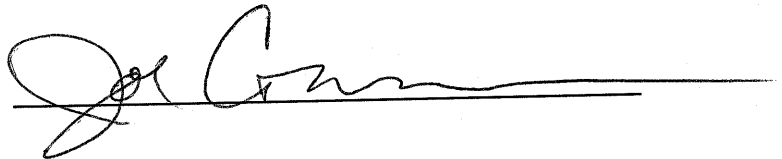
I hereby certify that a true and correct copy of the foregoing has been mailed, postage prepaid, to the following this 26 day of July, 2003.

Vance Broemel
Shilina Chatterjee
Assistant Attorney General
Office of the Consumer Advocate and Protection
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A handwritten signature in dark ink, appearing to read "James H. Jeffries IV", is written over a horizontal line.